

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE IX

EXEMPTIONS

CHAPTER 10

Exemptions for transactions relating to international trade

Section 2

**Transactions exempted with a view to export and in
the framework of trade between the Member States**

Article 165

Member States may set a common maximum amount for transactions which they exempt pursuant to Article 164.